

ARKANSAS CEMETERY BOARD

ANNUAL REPORT OF PERPETUALLY MAINTAINED CEMETERY BY THREE (3) TRUSTEES

JANUARY 1, 2004 THROUGH DECEMBER 31, 2004

**THIS ANNUAL REPORT MUST BE FILED ON OR BEFORE MARCH 1, 2005 WITH THE ARKANSAS CEMETERY BOARD, Heritage West Building, Third Floor, 201 East Markham, Little Rock, Arkansas 72201.**

**NOTE: Ark. Code Ann. § 20-17-1015(c)(3) requires the Board to assess and collect from the Trustees a \$50.00 per day additional contribution to the Trust Fund for failure to timely file this report. The Board cannot waive this additional contribution.**

NAMES OF TRUSTEES: \_\_\_\_\_

ADDRESS OF TRUSTEES: \_\_\_\_\_

\_\_\_\_\_ ZIP \_\_\_\_\_ TELEPHONE NO. \_\_\_\_\_

NAME OF CEMETERY FOR WHICH  
THE TRUST FUND WAS ESTABLISHED: \_\_\_\_\_

ADDRESS OF CEMETERY: \_\_\_\_\_

\_\_\_\_\_ ZIP \_\_\_\_\_

DATE OF TRUST AGREEMENT: \_\_\_\_\_

LOCATION OF TRUSTEES' BOOKS AND RECORDS: \_\_\_\_\_

\_\_\_\_\_

PERSON IN CHARGE OF  
BOOKS AND RECORDS: \_\_\_\_\_ TELEPHONE NO: \_\_\_\_\_

NAME AND ADDRESS  
OF REPORT PREPARER: \_\_\_\_\_

\_\_\_\_\_ ZIP \_\_\_\_\_ TELEPHONE NO: \_\_\_\_\_

Attached are the following completed Schedules which reflect all Trust Fund receipts, disbursements, gains, losses, and other activities for the year 2004 as well as a detailed listing of all assets in the Trust Fund as of December 31, 2004.

NOTE: A copy of any trustee record or document which contains the same information required in any Schedule of this report may be submitted in place of completing the Schedule. Any such trustee record or document submitted must clearly show which Schedule it is being submitted for.

<u>SCHEDULES</u>	<u>CHECK IF COMPLETED SCHEDULE IS ATTACHED</u>
Schedule "A" Trust Fund Deposits Received from the Cemetery	_____
Schedule "B" Gross Income Earned on the Trust Fund and Disbursements of Income to the Cemetery	_____
Schedule "C" Expenses Paid from the Trust Fund	_____
Schedule "D" Capital Gains and Losses	_____
Schedule "E" Miscellaneous Additions and/or Deductions	_____
Schedule "F" Principal and Undisbursed Income in the Trust Fund	_____
Schedule "G" Assets in the Trust Fund	_____

## QUESTIONS AND INFORMATION

- (1) List the names and addresses of the three (3) Trustees below and the financial interest of each in the cemetery.

NAME	ADDRESS	FINANCIAL INTEREST (YES OR NO)
_____	_____	_____
_____	_____	_____
_____	_____	_____

- (2) Which of the above Trustees can disburse money from the Trust Fund?

\_\_\_\_\_

- (3) Enter the current amount of the fidelity bond covering the disbursing Trustees \$ \_\_\_\_\_

- (4) Attach a copy of the most recent policy rider or endorsement that reflects the current fidelity bond coverage. Check here \_\_\_\_\_ if the rider or endorsement is attached.

- (5) Has there been any change in Trustees or form of Trustee since December 31, 2003?

[ ☐ ] Yes [ ☐ ] No. If Yes, please explain: \_\_\_\_\_

\_\_\_\_\_

- (6) Has a copy of the Trust Agreement and all amendments thereto been filed with the Arkansas Cemetery Board? [ ☐ ] Yes [ ☐ ] No

- (7) During 2004 and as of December 31, 2004, was or is any asset of the Trust Fund in any way encumbered by debt? [ ☐ ] Yes [ ☐ ] No. If Yes, please explain: \_\_\_\_\_

\_\_\_\_\_

- (8) During 2004 and as of December 31, 2004, was or is any permitted cemetery property in any way encumbered by debt? [ ☐ ] Yes [ ☐ ] No. If Yes, please explain: \_\_\_\_\_

\_\_\_\_\_

- (9) During 2004 were any Trust Fund monies used to make loans to the Cemetery, the Cemetery's officers, directors, partners or employees? [ ☐ ] Yes [ ☐ ] No

- (10) Where specifically (location) are the Trust Fund assets such as stocks, bonds, certificates of deposit, etc. kept? Be as specific as possible. \_\_\_\_\_

\_\_\_\_\_

AFFIDAVIT OF TRUSTEES

STATE OF ARKANSAS                    }  
  } ss.  
COUNTY OF \_\_\_\_\_}

BEFORE ME, the undersigned authority, on this day personally appeared \_\_\_\_\_

\_\_\_\_\_  
(Trustees' Names)

known to me to be the Trustees of \_\_\_\_\_  
(Name of Permanent Maintenance Trust Fund)

and being duly sworn on oath did depose and say, each for him/herself that each of the affiants has read the above and foregoing report of status of permanent maintenance trust fund of said Cemetery, that each knows the contents thereof, and that the facts set forth therein are known by each of the said affiants to be in all things true and correct.

\_\_\_\_\_  
(Trustee)

\_\_\_\_\_  
(Trustee)

\_\_\_\_\_  
(Trustee)

SUBSCRIBED AND SWORN TO before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Notary Public in and for

\_\_\_\_\_  
County, Arkansas

My Commission Expires:

\_\_\_\_\_

Note: All three (3) Trustees must sign the above affidavit.

ANNUAL REPORT OF PERPETUALLY MAINTAINED CEMETERY BY THREE (3) TRUSTEES

SCHEDULE OF ACCOUNTING FOR TRUST FUND DEPOSITS RECEIVED FROM THE CEMETERY

FROM JANUARY 1, 2004 THROUGH DECEMBER 31, 2004

NAMES OF TRUSTEES: \_\_\_\_\_

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: \_\_\_\_\_

List the amount of each Trust Fund deposit received from the Cemetery during the year and the date that each deposit was received.

[illegible]





ANNUAL REPORT OF PERPETUALLY MAINTAINED CEMETERY BY THREE (3) TRUSTEES

SCHEDULE OF ACCOUNTING FOR CAPITAL GAINS AND LOSSES  
FROM THE SALE OF TRUST FUND ASSETS

FROM JANUARY 1, 2004 THROUGH DECEMBER 31, 2004

NAMES OF TRUSTEES: \_\_\_\_\_

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: \_\_\_\_\_

\_\_\_\_\_

List each asset sold during the year and give as detailed description of the asset as possible (number of shares, certificate number, bond number, rate of interest, due date, etc.) Capital gain or loss distributions received by the Trust Fund during the year should be reported on this Schedule.

	(1)	(2)	(3)	(4)
DESCRIPTION OF ASSET SOLD	DATE SOLD	AMOUNT RECEIVED	COST	CAPITAL GAIN OR (LOSS) (Column 2 - Column 3)
		\$	\$	\$
NET CAPITAL GAIN OR (LOSS)		\$	\$	\$





ANNUAL REPORT OF PERPETUALLY MAINTAINED CEMETERY BY THREE (3) TRUSTEES

SCHEDULE OF ACCOUNTING FOR PRINCIPAL AND UNDISBURSED INCOME  
IN THE TRUST FUND AS OF DECEMBER 31, 2004

NAMES OF TRUSTEES: \_\_\_\_\_

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: \_\_\_\_\_

	<u>PRINCIPAL</u>	<u>UNDISBURSED INCOME</u>
(1) Balances of Principal and Undisbursed Income in the Trust fund as of December 31, 2003 (from Schedule "F" of the 2003 Annual Report) . . . . .	\$ _____	\$ _____
(2) <u>ADDITIONS FOR 2004</u>		
A. Trust Fund Deposits Received from Cemetery (from Schedule "A", page 4) . . . . .	\$ _____	_____
B. Gross Income Earned on Trust Fund (from Schedule "B", page 5) . . . . .	_____	\$ _____
C. Net Capital Gain (from Schedule "D", page 7) . . . . .	\$ _____	_____
D. Accretion of Bond Discount . . . . .	\$ _____	_____
E. Other Miscellaneous Additions (from Schedule "E", page 8) . . . . .	\$ _____	\$ _____
(3) TOTAL ADDITIONS (add lines 2A thru 2E) . . . . .	\$ _____	\$ _____
(4) SUBTOTAL (add lines 1 and 3) . . . . .	\$ _____	\$ _____
(5) <u>DEDUCTIONS FOR 2004</u>		
A. Total Income Disbursements (from Schedule "B", page 5) . . . . .	_____	\$ _____
B. Total Expenses (from Schedule "C", page 6) . . . . .	_____	\$ _____
C. Net Capital Loss (from Schedule "D", page 7) . . . . .	\$ _____	_____
D. Amortization of Bond Premium . . . . .	\$ _____	_____
E. Other Miscellaneous Deductions (from Schedule "E", page 8) . . . . .	\$ _____	\$ _____
(6) TOTAL DEDUCTIONS (add lines 5A thru 5E) . . . . .	\$ _____	\$ _____
(7) Balances of Principal and Undisbursed Income in the Trust Fund as of December 31, 2004 (subtract line 6 from line 4) . . . . .	\$ _____	\$ _____

ANNUAL REPORT OF PERPETUALLY MAINTAINED CEMETERY BY THREE (3) TRUSTEES

SCHEDULE OF ASSETS IN THE TRUST FUND  
AS OF DECEMBER 31, 2004

NAMES OF TRUSTEES: \_\_\_\_\_

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: \_\_\_\_\_

\_\_\_\_\_

ASSETS IN THE TRUST FUND

**NOTE:** Please attach a copy of the December 31, 2004 account statement (bank statement, brokerage firm statement, or other trustee record or document) for each asset in the Trust Fund as of December 31, 2004. List assets below at cost. Do not use market value.

A. CASH AND CASH EQUIVALENTS

Name and Address of Bank or Other Institution	Account Number	Balance
		\$
TOTAL CASH AND CASH EQUIVALENTS . . . . .		\$

B. SAVINGS ACCOUNTS

Name and Address of Institution	Type of Account (Passbook or CD)	Account or CD Number	Interest Rate	Balance
				\$
TOTAL SAVINGS ACCOUNTS . . . . .				\$

ANNUAL REPORT OF PERPETUALLY MAINTAINED CEMETERY BY THREE (3) TRUSTEES

SCHEDULE OF ASSETS IN THE TRUST FUND  
AS OF DECEMBER 31, 2004

NAMES OF TRUSTEES: \_\_\_\_\_

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: \_\_\_\_\_

\_\_\_\_\_

C. GOVERNMENT SECURITIES AND MUNICIPAL OBLIGATIONS

Description of Security	Date Acquired	Interest Rate	Maturity Date	Par Value	Cost
				\$	\$
TOTAL GOVERNMENT SECURITIES AND MUNICIPAL OBLIGATIONS . . .					\$

D. CORPORATE BONDS AND OBLIGATIONS

Description of Security	Date Acquired	Interest Rate	Maturity Date	Par Value	Cost
				\$	\$
TOTAL CORPORATE BONDS AND OBLIGATIONS . . . . .					\$

E. CORPORATE STOCKS

Description of Security	Date Acquired	Type of Stock (Common or Preferred)	Number of Shares	Cost
				\$
TOTAL CORPORATE STOCKS . . . . .				\$

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SCHEDULE OF ASSETS IN THE TRUST FUND  
AS OF DECEMBER 31, 2004

NAMES OF TRUSTEES: \_\_\_\_\_

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: \_\_\_\_\_

\_\_\_\_\_

F. BANK COMMON TRUST FUNDS

Description of Security	Number of Units Owned	Cost
		\$
TOTAL BANK COMMON TRUST FUNDS . . . . .		\$

G. MUTUAL FUNDS

Description of Security	Number of Shares	Cost
		\$
TOTAL MUTUAL FUNDS . . . . .		\$

H. REAL ESTATE MORTGAGES

Name of Mortgagor	Date of Loan	Interest Rate	Original Loan Amount	Balance
			\$	\$
TOTAL REAL ESTATE MORTGAGES . . . . .				\$

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SCHEDULE OF ASSETS IN THE TRUST FUND  
AS OF DECEMBER 31, 2004

NAMES OF TRUSTEES: \_\_\_\_\_

CEMETERY FOR WHICH THE TRUST FUND WAS ESTABLISHED: \_\_\_\_\_

\_\_\_\_\_

I. OTHER INVESTMENTS (Give a detailed description of each "Other Investment")

Description of Investment	Date Acquired	Cost
		\$
TOTAL OTHER INVESTMENTS . . . . .		\$

J. TOTAL ASSETS IN THE TRUST FUND  
(Add the totals of items A through I above) . . . . . \$

K. TOTAL PRINCIPAL AND UNDISBURSED INCOME IN THE TRUST FUND  
(from Schedule "F", line 7) . . . . . \$

NOTE: Lines J and K must agree.

NOTE: If the balance of Undisbursed Income on Schedule "F", line 7 is less then zero, please explain the reason for the overdisbursement of income and what has been done to correct the overdisbursement.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_